

Temp. Duty Travel Allowances

§ 301-12.1

FOR TAX YEAR 1995 AND THEREAFTER—Continued

[MARRIED FILING JOINT RETURN]

	Original	Recalculated
Total = ITRA—\$11,345**		

*Adjusted taxable income places employee in lower tax bracket.

**The ITRA reimbursement is taxable income for the year in which paid at the appropriate Federal, State and local income tax rates.

§301-11.636 Is the ITRA reimbursement considered to be income to the employee?

Yes. The ITRA reimbursement is considered taxable income in the year paid and is subject to tax withholding as any other income.

§301-11.637 Are income taxes to be withheld from the ITRA?

Yes, as determined by your internal tax withholding procedures established for your agency pursuant to IRS procedures.

§301-11.638 May we offer a lump sum payment to cover the income tax liability on the covered ITRA?

Yes, if the employee mutually agrees in writing to the lump sum payment and understands that he/she is responsible for any income taxes without further reimbursement. See the illustration in §301-11.627.

§301-11.639 If the employee does not elect a lump sum payment, how is the tax on the ITRA reimbursement calculated?

The tax on the tax reimbursement should be calculated using the Year 2

formulas developed for the relocation income tax allowance. (See §302-11.8.)

§301-11.640 How do we handle any excess payment?

You must collect any excess payments, which includes issuing corrected W-2's or 1099's.

PART 301-12—MISCELLANEOUS EXPENSES

Sec.

301-12.1 What miscellaneous expenses are reimbursable?

301-12.2 What baggage expenses may my agency pay?

AUTHORITY: 5 U.S.C. 5707.

SOURCE: 63 FR 15965, Apr. 1, 1998, unless otherwise noted.

§301-12.1 What miscellaneous expenses are reimbursable?

When the following items have been authorized or approved by your agency, they will be reimbursed as a miscellaneous expense. Taxes for reimbursable lodging are deemed approved when lodging is authorized. Examples of such expenses include, but are not limited to the following:

General expenses	Fees to obtain money	Special expenses of foreign travel
Baggage expenses as described in §301-12.2..	Fees for travelers checks	Commissions on conversion of foreign currency.
Services of guides, interpreters, and drivers..	Fees for money orders	Passport and/or visa fees.
Use of computers, printers, faxing machines, and scanners..	Fees for certified checks	Costs of photographs for passports and visas.
Services of typists, data processors, or stenographers..	Transaction fees for use of automated teller machines (ATMs)-Government contractor-issued charge card.	Foreign country exit fees.
Storage of property used on official business..		Costs of birth, health, and identity certificates.
Hire of conference center room or hotel room for official business..		Charges for inoculations that cannot be obtained through a Federal dispensary.
Official telephone calls/service (see note)..		
Faxes, telegrams, cablegrams, or radiograms..		
Lodging taxes as prescribed in §301-11.27..		

General expenses	Fees to obtain money	Special expenses of foreign travel
Laundry, cleaning and pressing of clothing expenses as prescribed in § 301-11.31..		

NOTE TO §301-12.1: You should use Government provided services for all official communications. When they are not available, commercial services may be used. Reimbursement may be authorized or approved by your agency.

[FTR Amdt. 75, 63 FR 66675, Dec. 2, 1998]

§ 301-12.2 What baggage expenses may my agency pay?

Your agency may reimburse expenses related to baggage as follows:

- (a) Transportation charges for authorized excess;
- (b) Necessary charges for transferring baggage;
- (c) Necessary charges for storage of baggage when such charges are the result of official business;
- (d) Charges for checking baggage; and
- (e) Charges or tips at transportation terminals for handling Government property carried by the traveler.

PART 301-13—TRAVEL OF AN EMPLOYEE WITH SPECIAL NEEDS

Sec.

301-13.1 What is the policy for paying additional travel expenses incurred by an employee with a special need?

301-13.2 Under what conditions will my agency pay for my additional travel expenses under this part?

301-13.3 What additional travel expenses may my agency pay under this part?

AUTHORITY: 5 U.S.C. 5707.

SOURCE: 63 FR 15966, Apr. 1, 1998, unless otherwise noted.

§ 301-13.1 What is the policy for paying additional travel expenses incurred by an employee with a special need?

To provide reasonable accommodations to an employee with a special need by paying for additional travel expenses incurred.

§ 301-13.2 Under what conditions will my agency pay for my additional travel expense(s) under this part?

When an additional travel expense is necessary to accommodate a special physical need which is either:

- (a) Clearly visible and discernible; or
- (b) Substantiated in writing by a competent medical authority.

§ 301-13.3 What additional travel expenses may my agency pay under this part?

The following expenses:

- (a) Transportation and per diem expenses incurred by a family member or other attendant who must travel with you to make the trip possible;
- (b) Specialized transportation to, from, and/or at the TDY duty location;
- (c) Specialized services provided by a common carrier to accommodate your special need;
- (d) Costs for handling your baggage that are a direct result of your special need;
- (e) Renting and/or transporting a wheelchair; and
- (f) Premium-class accommodations when necessary to accommodate your special need, under Subpart B of Part 301-10 of this chapter.

PART 301-30—EMERGENCY TRAVEL

Sec.

301-30.1 What is emergency travel?

301-30.2 What is considered to be "family" with respect to emergency travel?

301-30.3 What should I do if I have to interrupt or discontinue my TDY travel?

301-30.4 When an illness or injury occurs on TDY, what expenses may be allowed?

301-30.5 Are there any limitations to the payment of these expenses?

AUTHORITY: 5 U.S.C. 5707.

SOURCE: 63 FR 15966, Apr. 1, 1998, unless otherwise noted.

§ 301-30.1 What is emergency travel?

Travel which results from:

- (a) Your becoming incapacitated by illness or injury not due to your own misconduct; or